

**DRAFT 08/28/06**

**MONTGOMERY COUNTY FIRE AND RESCUE SERVICE**  
**LFRD FINANCE/ACCOUNTING MANUAL POLICY**

Issued by: Fire Chief

Policy No. 03-05AMII

Supersedes *LFRD Finance and Accounting Manual*, effective 5/1/04

Authority: Montgomery County *Code* Section 21-2.(d)(4)

Effective Date:

**SUMMARY:** This mandatory policy, incorporating the finance and accounting manual, contains substantially the same information as, and supersedes, the FRC manual of the same title which was adopted by the Fire and Rescue Commission on May 1, 2004. At the time of its initial adoption, the manual was intended for use as a voluntary guideline, with the exception of certain sections, which were mandatory by County standards. However, this Policy, incorporating the finance and accounting manual, is now required for use by all Local Fire and Rescue Departments (LFRDs) in Montgomery County that use public tax funds to purchase goods or provide services.

**ADDRESS:** Address comments pertaining to the proposed policy to Beth Feldman, Montgomery County Fire and Rescue Service, 12th Floor, 101 Monroe Street, Rockville, MD 20850, by August 1, 2006, or email them to [beth.feldman@montgomerycountymd.gov](mailto:beth.feldman@montgomerycountymd.gov)

**Sec. 1. Purpose:** To ensure that all public tax funds are accurately, appropriately, and consistently managed, accounted for, and disbursed in proper order by accepted accounting practices.

**Sec. 2. Applicability.** This policy applies to all Montgomery County LFRDs, their officers and members of their Boards of Directors, and their designated financial representatives.

**Sec. 3. Policy Statement.** The Montgomery County Fire and Rescue Service requires that its local fire and rescue departments that use public tax-derived funds appropriately and consistently disburse and account for all federal, County and State funds. These LFRDs must use the *2006 LFRD Finance/Accounting Manual*, which is hereby adopted in its entirety, to manage their financial records accounting

for the receipt, disbursement, and reconciliation of all tax-related public funds.

**Sec. 4. Implementation and Enforcement.** The Fire Chief is the implementation and enforcement authority for all policies and regulations of the Montgomery County Fire and Rescue Service.

**Sec. 5. Effective Date.** This policy is effective on \_\_\_\_\_.

Approved:

\_\_\_\_\_  
Thomas W. Carr, Jr., Chief  
Montgomery County Fire and Rescue Service

\_\_\_\_\_  
Date

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